

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

-----	x	:	Chapter 7
In re		:	
		:	Case No. 09-44979-ESS
LESSNO LLC		:	
		:	
Debtor.		:	
-----	x	:	

SUMMARY SHEET

Fees Previously Requested	\$0.00
Fees Previously Incurred but Not Requested	\$0.00
Fees Previously Awarded	\$0.00
Expenses Previously Requested	\$0.00
Expenses Previously Awarded	\$0.00

Retainer Paid	\$0
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NAME OF APPLICANT:
Davis, Graber, Plotzker & Ward, LLP

ROLE IN THE CASE:
Accountants to Robert L. Geltzer, Trustee

CURRENT APPLICATION

Fee Period: December 1, 2011
through December 31, 2012

Fees Incurred	\$17,702.50
Fees Requested	\$17,702.50

Expenses Incurred	\$46.90
Expenses Requested	\$46.90

DAVIS, GRABER, PLOTZKER & WARD LLP
 ANDREW W. PLOTZKER
 150 East 58th Street, 20th Floor
 New York, NY 10155
 Telephone Number: (212) 230-2600
 Facsimile Number: (212) 758-0215

Accountants to Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

In re:	)	Case No.	09-44979 (ESS)
)		
LESSNO LLC	)	Chapter 7	
)		
)		
	)	Date:	
	)	Time:	
	)	Place:	
)		
)		
Debtor.	)	APPLICATION OF DAVIS, GRABER,	
	)	PLOTZKER & WARD, LLP FOR	
	)	APPROVAL OF FIRSTAND FINAL	
	)	ALLOWANCE OF COMPENSATION	
	)	AND REIMBURSEMENT FOR	
	)	EXPENSES AS ACCOUNTANTS TO	
	)	THE CHAPTER 7 TRUSTEE FOR	
	)	THE PERIOD DECEMBER 1, 2011	
	)	THROUGH DECEMBER 31, 2012.	
)		

STATE OF NEW YORK }
 } SS:
 COUNTY OF NEW YORK }

TO THE HONORABLE ELIZABETH S. STONG, UNITED STATES BANKRUPTCY
 JUDGE, THE CHAPTER 7 TRUSTEE, THE DEBTOR AND COUNSEL OF RECORD, THE
 OFFICE OF THE UNITED STATES TRUSTEE AND OTHER PARTIES IN INTEREST:

The independent public accounting firm of Davis, Graber, Plotzker & Ward LLP (“DGPW”) hereby submits its First and Final Application for Approval of Compensation and Reimbursement of Expenses as Accountants to the Chapter 7 Trustee for the period December 1, 2011 through December 31, 2012 (“First and Final Application for Compensation”). DGPW respectfully represents:

I.

INTRODUCTORY STATEMENT

1. DGPW’s Bankruptcy and Insolvency Services Department (“BIS”) is a team of responsive professionals, experienced in all aspects of loan workouts, restructuring and bankruptcy. BIS has extensive experience representing Committees, debtors and virtually all classes of creditors and equity holders in both out-of-court and in-court workouts and restructuring. BIS has developed the methodologies, resources and expertise required for operational and financial restructuring, due diligence and financial analysis, pre- and post- bankruptcy planning and case administration, settlement and portfolio valuations, and investigative accounting.

2. On June 12, 2009 (“Petition Date”), against Lessno LLC (the “Debtor”) an involuntary petition was filed under Chapter 7 of Title 11 of the United States Code (“Bankruptcy Code”) and an order for relief was entered simultaneously.

3. On November 8, 2011, the United States Trustee for the District of New York appointed the Trustee pursuant to the Bankruptcy Code.

4. By application, the Trustee sought authority to retain DGPW as its accountant to render services specified in the Application for Order Approving Employment of Accountants (the “Employment Application”). On January 17, 2012, an order was duly signed and entered by Elizabeth S. Stong, United States Bankruptcy Judge, and authorizing retention of DGPW as of December 1, 2011 (Exhibit A).

5. This is DGPW’s First and Final Application for Compensation for professional services rendered and for reimbursement of actual and necessary costs and expenses incurred on behalf of the Trustee in the administration of the estate of the Debtor’s. DGPW makes this Application pursuant to the provisions of 11U.S.C. section 327(a) and Rule 2016 of the Federal Rules of Bankruptcy Procedure, and this Court’s Guidelines Pertaining to Requests for Compensation and Expenses by Professionals.

II

SUMMARY OF SERVICES RENDERED

6. By this Application for First and Final Application for Compensation, DGPW seeks approval and payment for compensation for services rendered from December 1, 2011 through December 31, 2012. This is the First and Final Application for compensation filed by DGPW.

7. In rendering the services for which compensation is sought, partners, senior managers, managers and staff of DGPW spent 44.10 hours from December 1, 2011 through December 31, 2012. The time charges for such services, computed at DGPW's standard hourly rates are \$17,702.50. In addition, DGPW incurred ordinary and necessary expenses in connection with the cases of \$46.90. These fees and expenses represent total costs incurred during the period of \$17,749.40. Exhibit B annexed hereto contains, in full and complete detail, a description of the services rendered by each partner, senior manager, manager and staff on a daily basis.

8. DGPW customarily bills its professionals at rates commensurate with the experience of the person performing such services. The billing rates are the same for bankruptcy engagements as well as other accounting work performed by DGPW. A list of the guideline hourly rates included in DGPW's Employment Application is as follows:

Partners	\$395 to \$525 per hour
Senior Managers and Managers	\$295 to \$385 per hour
Staff	\$185 to \$285 per hour
Para Professionals	\$125 to \$175 per hour

(Periodically, our hourly rates are subject to firm-wide adjustments)

9. The compensation DGPW seeks is reasonable and is for actual and necessary services rendered by DGPW. All of the services performed by DGPW have been beneficial to the parties to these proceedings and have enabled the case to proceed.

10. The size and complexity of the case involves numerous and complex issues of accounting and require substantial broad-based accounting expertise to resolve the issues. As a consequence, the demands of this case have been such that DGPW's highly skilled insolvency professionals have devoted time and effort to perform properly and expeditiously the required accounting.

11. During the period from December 1, 2011 through December 31, 2012, specific work performed included, but was not limited to, the following:

- Download and reviewed petition; reviewed and analyzed personal state tax returns, life insurance policies and bank account statements, and books and records of debtor's business, prepared and forwarded request letters.
- Subsequent due diligence performed re: submissions received; inventoried and analyzed documentary production which consisted mainly of bank statements and credit card/loan statements.
- Generated Lexis Nexis reports on Debtor and insiders and extracted relevant data.
- Reconstructed financial records and performed necessary analysis vis-à-vis use of cash.
- Generated ACRIS reports and analyzed the Debtor's bank statements for insider payments.
- Prepared schedule of have v. needs for items which we have received and those that remained outstanding and otherwise assisted counsel in numerous litigation needs.
- Dealt with governmental filing requirements for foreign entities, etc.

In connection with the above and all other tasks we performed, we remained in constant contact with the trustee, either by phone, in writing, or in person, in order to apprise him of our findings and/or continuing or additional needs, and/or additional suggested tasks to perform, and sought his advice and or consent and, after obtaining such, carried out our duties in a manner consistent with the trustee's instructions.

12. During the period from December 1, 2011 through December 31, 2012, DGPW provided services of a general nature to the Trustee, as set forth below:

<u>A. B100 CASH</u>		
Analyzed cash disbursements and examined checks, prepared schedules of cash receipts and disbursements and preparation and review of cash accounts inclusive of bank reconciliation and required adjustments.	3.70	\$1,850.00

<u>B. B130 INVENTORY</u> Analyze nature and values of various categories inventory to determine if usage, costing, and depreciation were appropriately booked and made adjustments as needed. Retrieve and preserve corporate assets and data during investigation process.	5.50	\$687.50
<u>C. B200 ACCOUNTS PAYABLE</u> Examined all available documents in order to identify indebtedness and analyzed records of the debtor and related documentation and classify accordingly. Review liabilities as of filing date and, in conjunction with other diligence performed, to determine post-petition liabilities. Determine nature of liabilities arising due to corporate losses or otherwise. Examine relationships between debtor personnel and third party vendors. Assist counsel in claims vetting process and, if required, legal recourse, as necessary.	1.70	\$850.00
<u>D. B240 PREPARATION AND/OR REVIEW OF TAX RETURNS</u> Prepared work sheets and reviewed related documentation in order to prepare pre and post petition schedules and preliminary tax analysis and returns, as necessary and as instructed by Trustee, counsel, and other professionals.	3.20	\$1,550.00
<u>E. B360 INVESTIGATIVE WORK – SALE OF COMPANY ASSETS</u> Analyze documents produced and prepare necessary schedules and reports to assist/defend estate in litigations commenced or contemplated.	1.90	\$950.00
<u>F. B400 INCOME AND EXPENSES</u> Analyzed historical costs and expense accounts of operation to filing date, analyzed historical sources and uses of funds to petition date and related requests.	7.50	\$3,750.00
<u>G. B430 PRIOR FINANCIAL DATA</u> Inventoried and segregated Debtors' books and records, analyzed and reconciled assets and liabilities contained in Chapter 7 petition and related schedules, examined prior years' tax returns and financial history. Prepared support data pursuant to requests of trustee and counsel.	7.70	\$3,287.50
<u>H. B440 MEETINGS – DEBTOR</u> Correspondence with professionals related to ongoing requests for financial information, history of the Debtor's business and operations.	1.20	\$176.00
<u>I. B450 REPORT PREPARATION</u> Preparation and review of special reports to the Trustee, including financial position at the filing date, reports on special projects and in support of litigation undertaken and as may be requested by trustee and counsel.	2.80	\$1,400.00

<u>J. B460 MEETINGS - TRUSTEE</u>		
Discussions with trustee and professionals re: formulate strategies for potential avoidance recoveries and/or potential defenses against improper claims filed, as appropriate.	0.90	\$450.00
<u>K. B480 CREDITORS' DISCUSSION AND COURT HEARINGS</u>		
Throughout the engagement we consulted with the Trustee, counsel and creditors regarding all pertinent matters. We provided economic analysis and observations for all hearings, motions, depositions and informal inquiries in furtherance of estates' needs as plaintiff and/or defendant. In addition, we attended court hearings, where necessary.	2.00	\$1,000.00
<u>L. B490 PREPARATION OF COURT MANDATED DOCUMENTS</u>		
Preparation and review of required forms and data for submission to the Chapter 7 Trustee, and U.S. trustee preliminary work toward and preparation of First and Final Fee Application.	5.50	\$3,150.00
<u>M. B700 REVIEW AND PLANNING OF ENGAGEMENT</u>		
Analyzed and reviewed bankruptcy related issues, planned ongoing areas of work to be performed as instructed by Trustee and counsel and analyzed status of engagement.	0.50	\$127.50
TOTALS	44.10	\$17,702.50

13. The time spent by partners and staff of DGPW from December 1, 2011 through December 31, 2012, in performing the procedures described in paragraph 11 along with their hourly rates, is presented below:

	HOURS WORKED	AVG. RATES	AMOUNT
PARTNER	30.60	500.00	\$15,300.00
STAFF ACCOUNTANT	5.50	255.00	\$ 1,402.50
PARAPROFESSIONAL	8.00	125.00	\$ 1,000.00
TOTAL	44.10	\$ 401.42	\$ 17,702.50

14. DGPW's time records are recorded contemporaneously with the rendition of professional services that have been set forth in Exhibit "B" which contains full and complete detail, a description of the services rendered by each partner, manager, senior associate and associate on a daily basis for the Application period. DGPW's time records are maintained in one-tenth of an hour (0.10) increments.

15. Each duty and task performed by DGPW has been performed by the professional most qualified to render such services at his or her ordinary hourly charges.

16. There is no agreement or understanding between DGPW and any other person, other than the members, associates and employees of DGPW, for the sharing of compensation received for services rendered in connection with these proceedings.

17. DGPW's professionals have delegated authority where appropriate to prevent duplication of effort, to ensure the associates were used whenever possible and to utilize the services of professionals who bill lower hourly rates as much as possible.

18. Where more than one person attended a meeting, such attendance was not a duplication effort, but was necessary to adequately represent the interest of the Trustee, and to have the appropriate expertise available

19. For all of the reasons set forth in this application, DGPW respectfully submits that the services it has rendered on behalf of the Trustee during this case have been reasonably expended in order to adequately represent and protect the interests of the Trustee in this case. DGPW submits further that it has provided such services in an economical and efficient manner. Accordingly, DGPW requests that the relief requested in this Application be granted in all respects.

WHEREFORE, DGPW PRAYS that this Court enters its order allowing DGPW fees in the total amount of \$17,749.40 (representing current period fees of \$17,702.50 and expenses of \$46.90)

DATED in New York, New York on this 17th day of June, 2014.

DAVIS, GRABER, PLOTZKER & WARD, LLP

ANDREW W. PLOTZKER
150 East 58th Street 20th Floor
New York, NY 10155
Telephone Number: (212) 230-2600
Facsimile Number: (212) 758-0215

Accountants to the Chapter 7 Trustee

/s/ Andrew W. Plotzker

ANDREW W. PLOTZKER

Sworn and subscribed to before me
this 17th day of June, 2014.

/s/ Kathyann Clarke

NOTARY PUBLIC

Kathyann Clarke
Notary Public-State of New York
No. 01CL6068060
Qualified in Kings County
Commission Expires December 24, 2017

Davis, Graber, Plotzker & Ward, LLP
150 East 58th Street
New York, New York 10155
Telephone Number: (212) 230-2600
Facsimile Number: (212) 758-0215

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

In re:

LESSNO LLC

) **Case No.** 09-44979 (ESS)
)
) **Chapter** 7
)
) CERTIFICATION OF ANDREW W.
) PLOTZKER IN SUPPORT OF FIRST
) AND FINAL APPLICATION OF
) DAVIS, GRABER, PLOTZKER & WARD,
) **Debtor.** LLP FOR COMPENSATION AND
) REIMBURSEMENT OF EXPENSES
) AS ACCOUNTANTS TO THE
) TRUSTEE FOR THE PERIOD
) DECEMBER 1, 2011 THROUGH
) DECEMBER 31, 2012.

STATE OF NEW YORK } **SS:**
 }
COUNTY OF NEW YORK }

ANDREW W. PLOTZKER, being duly sworn, deposes and says that:

I am a partner in the Bankruptcy and Insolvency Services practice of Davis, Graber, Plotzker & Ward, LLP (“DGPW”). I am authorized to make this declaration in that capacity and, if called upon to do so, I could and would testify of my own personal knowledge to the facts set forth herein.

ANDREW W. PLOTZKER, being duly sworn, deposes and says that:

I have read the application.

1. No agreement or understanding prohibited by Section 155 of the Title 18 of the United States Code or Section 504 of the Title 11 of the United States Bankruptcy Code has been, or will be made by Davis, Graber, Plotzker & Ward, LLP.
2. All interested parties have received and are reviewing or have reviewed the application.
3. In providing a reimbursable service, applicant does not make a profit on that service.
4. In charging for a particular service, applicant does not include the amortization of the cost of any investment equipment or capital outlay.
5. In seeking reimbursement for third party services, applicant requests reimbursement only for the amount billed to the applicant by the third party.
6. Word processing services are not a part of DGPW's overhead and, therefore, charges for such services are included as part of the applicant's expenses, where applicable.
7. This declaration is submitted in support of DGPW's Application for Approval of First and Final Compensation and Reimbursement of Expenses as Accountants to the Chapter 7 Trustee (the "Application") for the period December 1, 2011 through December 31, 2012 (the "Application Period").
8. A summary of the fees and expenses incurred by DGPW in this Chapter 7 case, during the Application Period as well as copies of the records maintained in the ordinary course of business by DGPW are provided in Exhibit B and C attached to the Application.
9. The following is a summary of the total fees and expenses incurred by DGPW both for which approval is sought and for which payment is sought during this application period:

(December 1, 2011 through December 31, 2012)

	<u>Approval Sought</u>	<u>Payment Sought</u>
FEES	\$17,702.50	\$17,702.50
EXPENSES	\$46.90	\$46.90
TOTAL	<u>\$17,749.40</u>	<u>\$17,749.40</u>

DGPW has received from or on behalf, of the Trustee \$0.00 for reimbursement of fees and expenses in this Chapter 7 case. None of the compensation paid to DGPW from or on behalf of the Trustee, has been divided or shared with any other person other than the members, associates and employees of DGPW. I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed at New York, New York on June 17, 2014.

Davis, Graber, Plotzker & Ward, LLP

/s Andrew W. Plotzker
ANDREW W. PLOTZKER

Sworn and subscribed to before me
this 17th day of June, 2014.

/s/ Kathyann Clarke

NOTARY PUBLIC

Kathyann Clarke
Notary Public-State of New York
No. 01CL6068060
Qualified in Kings County
Commission Expires December 24, 2017

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

In Re:

LESSNO LLC

Debtor.

Chapter 7

Case No. 09-44979 (ESS)

**ORDER AUTHORIZING THE RETENTION OF ACCOUNTANT
FOR THE TRUSTEE**

UPON reading the application of ROBERT L. GELTZER, ESQ., Trustee (the "Trustee") for Lessno LLC (the "Debtor"), dated December 16, 2011, and the affidavit of Andrew W. Plotzker, CPA, sworn to the 7th day of December, 2011, seeking the entry of an order pursuant to 11 U.S.C. §§ 327(a) and 328, and Bankruptcy Rule 2014, authorizing the retention of DAVIS, GRABER, PLOTZKER & WARD, LLP Certified Public Accountant (or "Accountant") as Accountant ("Application"), and after due deliberation it being determined that the relief requested is essential to the administration of this estate, and this Court being satisfied that the Accountant holds and represents no interest adverse to the Trustee, the debtor, or its estate, and that the Accountant is, and has been, a disinterested person, as defined by 11 U.S.C. § 101(14), in the matters upon which he is to be, and has been, engaged, and that his employment is necessary and would be in the best interests of the estate, and no notice hereof being required and sufficient cause having been shown therefor, it is hereby

ORDERED, that the Trustee be, and he hereby is, authorized to retain DAVIS, GRABER, PLOTZKER & WARD, LLP, a disinterested party, as Accountant, effective as of December 1, 2011, pursuant to 11 U.S.C. § 327(a), and Rule 2014(a), to provide the necessary accounting services as set forth in the Application and supporting affidavit, with compensation to be fixed by this Court upon the filing of a proper

application therefor to the Court pursuant to §§ 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and any local rules of this District, and it is further

ORDERED, that the Trustee herein be, and he hereby is, authorized and directed to reimburse the said Accountant from the assets of the estate, if any, for the reasonable and necessary expenses which the Accountant incurs in the rendition of the aforesaid services in an amount to be fixed by the Court upon proper application.

NO OBJECTION:

/s/ Marylou Martin 12/23/11
FOR THE UNITED STATES TRUSTEE

Dated: Brooklyn, New York
January 17, 2012




Elizabeth S. Stong
United States Bankruptcy Judge

EXHIBIT B

Davis, Graber, Plotzker & Ward LLP**Time by Job Detail**

December 2011 through December 2012

	Date	Name	Duration	Notes
Lessno LLC				
Bankruptcy:B100				
	12/15/2011	Andrew W. Plotzker	3.70	Perform cloud download and related document production (1.6) prepare related analysis (2.1)
Total Bankruptcy:B100			3.70	
Bankruptcy:B130				
	12/12/2011	Michael Asimake	2.70	Download and catalogue all electronic files made available by debtor's IT personnel
	12/14/2011	Michael Asimake	2.80	Download and catalogue all electronic files made available by debtor's IT personnel
Total Bankruptcy:B130			5.50	
Bankruptcy:B200				
	02/16/2012	Andrew W. Plotzker	1.70	Review all files prepared by counsel to debtor (1.1) analyze potential settlements (0.6)
Total Bankruptcy:B200			1.70	
Bankruptcy:B240				
	01/09/2012	Kathyann A. Clarke	0.10	Year-end planning process re: tax needs
	06/18/2012	Andrew W. Plotzker	3.10	Analyze IRS needs (0.9) provide necessary data and schedules (2.2).
Total Bankruptcy:B240			3.20	
Bankruptcy:B360				
	10/12/2012	Andrew W. Plotzker	1.90	Review financial matters (0.6) prepare various economics analyses (0.6) determine optimum creditor outcomes (0.7)
Total Bankruptcy:B360			1.90	

Davis, Graber, Plotzker & Ward LLP**Time by Job Detail**

December 2011 through December 2012

	Date	Name	Duration	Notes
Lessno LLC				
Bankruptcy:B400				
	12/26/2011	Andrew W. Plotzker	1.90	Analyze physical documents received (1.4) commence memo to trustee re: equities involved (0.5)
	12/28/2011	Andrew W. Plotzker	3.90	Complete analysis of physical documents received (2.7) complete memo to trustee re: equities involved (1.2)
	03/15/2012	Andrew W. Plotzker	1.70	Prepare update on financial condition (1.1) memo to trustee re: summary report on potential distributions (0.6)
Total Bankruptcy:B400			7.50	
Bankruptcy:B430				
	12/06/2011	Andrew W. Plotzker	1.90	Analyze QuickBooks files re: activities of debtor
	12/16/2011	Michael Asimake	1.50	Extract electronic data and confirm integrity re: investigative needs
	12/21/2011	Andrew W. Plotzker	2.20	Analyze QuickBooks file and activities between debtor and related entities
	05/31/2012	Andrew W. Plotzker	2.10	Review necessary year-end filings with governmental agencies (1.3) complete required reporting (0.8)
Total Bankruptcy:B430			7.70	
Bankruptcy:B440				
	12/07/2011	Kathyann A. Clarke	0.20	Discussed with trustee's office and prepared mandated documents
	12/15/2011	Michael Asimake	1.00	Complete IT matters (0.7) provide data to partner (0.3).
Total Bankruptcy:B440			1.20	
Bankruptcy:B450				
	06/28/2012	Andrew W. Plotzker	2.80	Review necessary filings re: foreign entities (1.6) complete required reporting (1.2)
Total Bankruptcy:B450			2.80	
Bankruptcy:B460				
	05/10/2012	Andrew W. Plotzker	0.90	Meeting with trustee re: general finances (0.5) distribution related issues (0.4)
Total Bankruptcy:B460			0.90	

Davis, Graber, Plotzker & Ward LLP**Time by Job Detail**

December 2011 through December 2012

	Date	Name	Duration	Notes
Lessno LLC				
Bankruptcy:B480				
	01/17/2012	Andrew W. Plotzker	0.80	Review counsel's needs (0.3) provide necessary back-up (0.5)
	05/07/2012	Andrew W. Plotzker	1.20	Meeting with counsel re: potential issues not yet addressed (0.7) methods to overcome/settle (0.5)
Total Bankruptcy:B480			2.00	
Bankruptcy:B490				
	01/17/2012	Kathyann A. Clarke	0.70	Generated time detail (0.3) commenced preparation of fee application exhibits (0.4)
	02/16/2012	Kathyann A. Clarke	2.10	Generated time detail (0.4) continued preparation of fee application exhibits (1.7)
	12/27/2012	Kathyann A. Clarke	1.90	Prepared fee application/invoice
	12/28/2012	Andrew W. Plotzker	0.80	Reviewed fee application/invoice
Total Bankruptcy:B490			5.50	
Bankruptcy:B700				
	12/07/2011	Kathyann A. Clarke	0.10	Updated status of case to reflect work completed to date.
	12/22/2011	Kathyann A. Clarke	0.10	Reviewed and updated status of case in anticipation of status conference
	12/27/2011	Kathyann A. Clarke	0.10	Accumulated and input monthly work performed by staff
	01/23/2012	Kathyann A. Clarke	0.20	Accumulated and input monthly work performed by staff
Total Bankruptcy:B700			0.50	
Total Lessno LLC			44.10	
TOTAL			17,702.50	

Davis, Graber, Plotzker & Ward LLP**Time by Job Detail**

December 2011 through December 2012

	Date	Name	Duration	Notes
Lessno LLC				
Andrew W. Plotzker	30.60	500.00	15,300.00	
Kathyann A. Clarke	5.50	255.00	1,402.50	
Michael Asimake	8.00	125.00	1,000.00	
	44.10	401.42	17,702.50	
Expenses				
Copies	469	0.10	46.90	
			46.90	
			17,749.40	

EXHIBIT C

Time & Billing - Expense Detail
Davis, Graber, Plotzker & Ward, LLP
December 2011 through December 2012

Copying	469 @ \$0.10	\$ 46.90
TOTAL		<u>\$ 46.90</u>